

## HOTEL & MOTEL TAX BY LAND USE DISTRICT

### Prior Law \_\_\_\_\_

A city may impose a local hotel and motel tax within its corporate boundaries. A county may impose a local hotel and motel tax only outside the incorporated areas within that county. Cities and counties may impose, repeal, or change the rate of a local hotel and motel tax only after an election in which a majority votes in favor of the imposition, repeal, or change. Cities and counties must spend revenues from a local hotel and motel tax as directed in the Iowa Code.

### New Provisions \_\_\_\_\_

2017 Iowa Acts House File 609 allows a land use district to impose a local hotel and motel tax within the corporate boundaries of the land use district. A land use district may impose, repeal, or change the rate of a local hotel and motel tax only after an election in which a majority votes in favor of the imposition, repeal, or change. Cities and counties may not impose a local hotel and motel tax within the corporate boundaries of a land use district at the same time the land use district imposes a local hotel and motel tax. A land use district must spend revenues from a local hotel and motel tax as directed in the Act.

### Sections Amended \_\_\_\_\_

Section 1 of 2017 Iowa Acts House File 609 amends Section 303.52, Code 2017. Section 2 amends Section 423A.4, Code 2017. Section 3 amends Section 423A.6, Code 2017. Sections 4, 5, and 6 amend Section 423A.7, Code 2017.

### Effective Date \_\_\_\_\_

July 1, 2017